

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Whiting School City (4760)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$318,476	\$315,789	\$306,871	\$300,910	-1.41%	-1.94%
Non - Certified Salaries	120	\$232,506	\$255,227	\$255,343	\$279,674	4.73%	9.53%
Group Health Insurance	222	\$112,993	\$92,525	\$92,030	\$93,272	-4.68%	1.35%
Public Employees Retirement Fund	214	\$26,464	\$27,673	\$29,207	\$32,341	5.14%	10.73%
Teacher Retirement Fund, After 7-1-95	216	\$25,249	\$26,732	\$32,120	\$31,576	5.75%	-1.69%
Other Professional and Technical Services	319	\$5,891	\$12,565	\$11,203	\$28,522	48.34%	154.60%
Social Security Certified	212	\$24,030	\$25,542	\$23,383	\$24,738	0.73%	5.80%
Social Security Noncertified	211	\$18,093	\$19,293	\$19,375	\$22,208	5.26%	14.62%
Licensed Employees	135	\$0	\$4,443	\$437	\$18,120	NA	4043.51%
Nonlicensed Employees	136	\$12,439	\$21,093	\$6,176	\$13,084	1.27%	111.86%
Operational Supplies	611	\$9,639	\$8,490	\$7,911	\$10,004	0.93%	26.46%
Dues and Fees	810	\$1,736	\$5,437	\$10,484	\$9,242	51.89%	-11.85%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$8,462	NA	NA
Travel	580	\$2,690	\$2,481	\$2,409	\$5,960	22.00%	147.37%
Overtime Salaries	140	\$3,267	\$4,864	\$3,837	\$5,398	13.37%	40.68%
Postage and Postage Machine Rental	532	\$3,002	\$2,142	\$3,014	\$4,125	8.27%	36.85%
Group Life Insurance	221	\$1,703	\$1,576	\$1,843	\$1,864	2.28%	1.16%
Other Group Insurance Authorized by Statute	224	\$932	\$928	\$708	\$581	-11.13%	-17.82%
Other Supplies and Materials	615, 660 - 689	\$0	\$1,779	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,340	\$1,848	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$801,452	\$830,427	\$806,351	\$890,081	2.66%	10.38%
Student Academic Achievement							
Certified Salaries	110	\$3,116,938	\$3,079,883	\$3,075,966	\$2,974,250	-1.16%	-3.31%
Group Health Insurance	222	\$687,942	\$689,562	\$802,472	\$883,656	6.46%	10.12%
Instruction Services	311	\$282,548	\$464,295	\$428,067	\$544,269	17.81%	27.15%
Non - Certified Salaries	120	\$450,016	\$442,908	\$417,818	\$376,291	-4.37%	-9.94%
Teacher Retirement Fund, After 7-1-95	216	\$191,689	\$202,897	\$227,769	\$232,383	4.93%	2.03%
Social Security Certified	212	\$232,633	\$231,601	\$234,805	\$223,735	-0.97%	-4.71%
Other Professional and Technical Services	319	\$129,731	\$141,441	\$161,852	\$220,877	14.23%	36.47%
Computer Hardware	741	\$240,552	\$119,741	\$218,380	\$187,777	-6.00%	-14.01%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Textbooks	630	\$120,078	\$55,651	\$150,253	\$165,303	8.32%	10.02%
Content	747	\$83,978	\$79,865	\$132,285	\$122,708	9.95%	-7.24%
Licensed Employees	135	\$81,386	\$90,464	\$147,833	\$117,907	9.71%	-20.24%
Other Technology Hardware	746	\$34,188	\$72,639	\$28,687	\$100,305	30.88%	249.65%
Severance/Early Retirement Pay	213	\$34,612	\$80,112	\$113,350	\$93,027	28.04%	-17.93%
Operational Supplies	611	\$57,601	\$56,458	\$57,066	\$75,009	6.82%	31.44%
Nonlicensed Employees	136	\$41,789	\$35,474	\$52,596	\$58,940	8.98%	12.06%
Social Security Noncertified	211	\$37,073	\$35,958	\$35,343	\$32,238	-3.43%	-8.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$42,470	\$39,948	\$34,667	\$30,246	-8.14%	-12.75%
Connectivity	744	\$16,635	\$58,524	\$24,836	\$27,574	13.47%	11.02%
Equipment	730	\$0	\$0	\$989	\$27,028	NA	2632.16%
Public Employees Retirement Fund	214	\$10,411	\$10,725	\$11,154	\$15,137	9.81%	35.70%
Library Books	640	\$5,869	\$2,528	\$6,886	\$14,485	25.34%	110.34%
Group Life Insurance	221	\$8,072	\$8,049	\$9,198	\$9,243	3.45%	0.49%
Telecommunications Equipment	745	\$0	\$21,625	\$7,594	\$9,055	NA	19.24%
Other Supplies and Materials	615, 660 - 689	\$3,984	\$6,768	\$6,875	\$8,249	19.96%	19.99%
Travel	580	\$15,147	\$7,420	\$6,915	\$7,913	-14.98%	14.44%
Other Group Insurance Authorized by Statute	224	\$5,065	\$4,663	\$4,984	\$4,983	-0.41%	-0.02%
Dues and Fees	810	\$9,820	\$6,161	\$3,870	\$4,196	-19.15%	8.42%
Wireless Equipment	743	\$0	\$10,660	\$3,141	\$1,475	NA	-53.05%
Data Processing Services	316	\$0	\$0	\$160	\$1,373	NA	757.88%
Food Purchases	614	\$585	\$462	\$606	\$840	9.46%	38.71%
Overtime Salaries	140	\$0	\$0	\$524	\$5	NA	-99.00%
Periodicals	650	\$0	\$3,209	\$0	\$0	NA	NA
Pupil Services	313	\$17,010	\$46,550	\$0	\$0	-100.00%	NA

Student Academic Achievement Total		\$5,957,824	\$6,106,241	\$6,406,941	\$6,570,475	2.48%	2.55%
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Overhead and Operational

Non - Certified Salaries	120	\$1,139,668	\$1,196,429	\$1,164,592	\$1,149,724	0.22%	-1.28%
Group Health Insurance	222	\$217,896	\$241,114	\$264,665	\$309,623	9.18%	16.99%
Food Purchases	614	\$273,381	\$278,012	\$251,986	\$266,679	-0.62%	5.83%
Certified Salaries	110	\$147,190	\$261,928	\$252,902	\$258,540	15.12%	2.23%
Light and Power - Other Than Heating and Cooling	625	\$230,614	\$304,325	\$229,277	\$228,868	-0.19%	-0.18%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Whiting School City (4760)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Nonlicensed Employees	136	\$104,119	\$145,704	\$161,102	\$156,326	10.69%	-2.96%
Equipment	730	\$9,940	\$4,505	\$43,756	\$149,510	96.93%	241.69%
Operational Supplies	611	\$91,304	\$99,902	\$100,455	\$99,003	2.04%	-1.45%
Social Security Noncertified	211	\$93,115	\$101,302	\$99,770	\$98,431	1.40%	-1.34%
Public Employees Retirement Fund	214	\$93,142	\$95,544	\$97,259	\$96,203	0.81%	-1.09%
Vehicles	731	\$0	\$0	\$0	\$87,982	NA	NA
Other Professional and Technical Services	319	\$62,890	\$82,257	\$94,392	\$85,968	8.13%	-8.92%
Insurance	520	\$103,222	\$104,786	\$106,609	\$84,091	-5.00%	-21.12%
Workers Compensation Insurance	225	\$46,999	\$42,923	\$64,657	\$68,470	9.86%	5.90%
Repairs and Maintenance Services	430	\$19,530	\$21,472	\$58,751	\$59,272	31.99%	0.89%
Bank Service Charges	871	\$27,887	\$30,904	\$42,464	\$42,941	11.40%	1.12%
Improvements Other Than Buildings	715	\$242,017	\$171,047	\$157,994	\$41,768	-35.55%	-73.56%
Telephone	531	\$27,261	\$14,123	\$36,487	\$29,335	1.85%	-19.60%
Gasoline and Lubricants	613	\$37,335	\$34,340	\$28,351	\$28,170	-6.80%	-0.64%
Teacher Retirement Fund, After 7-1-95	216	\$15,366	\$27,719	\$26,948	\$27,619	15.79%	2.49%
Overtime Salaries	140	\$12,331	\$21,762	\$17,923	\$25,988	20.49%	45.00%
Water and Sewage	411	\$16,112	\$22,064	\$24,057	\$25,957	12.66%	7.89%
Board Member Compensation	115	\$19,730	\$19,708	\$21,370	\$22,126	2.91%	3.54%
Dues and Fees	810	\$16,505	\$18,561	\$18,925	\$20,097	5.05%	6.19%
Social Security Certified	212	\$9,456	\$18,299	\$17,562	\$18,106	17.63%	3.10%
Travel	580	\$11,347	\$16,091	\$14,819	\$13,207	3.87%	-10.88%
Board of Education Services	318	\$48,546	\$31,537	\$35,539	\$11,756	-29.85%	-66.92%
Other Supplies and Materials	615, 660 - 689	\$5,466	\$4,926	\$5,958	\$8,496	11.66%	42.58%
Rentals	440	\$2,419	\$12,175	\$1,900	\$6,925	30.07%	264.47%
Heating and Cooling for Buildings - Gas	622	\$8,997	\$10,651	\$10,763	\$5,841	-10.24%	-45.73%
Cleaning Services	420	\$5,979	\$12,218	\$4,912	\$5,148	-3.67%	4.80%
Licensed Employees	135	\$5,250	\$6,000	\$3,750	\$4,500	-3.78%	20.00%
Content	747	\$0	\$0	\$4,000	\$4,000	NA	0.00%
Group Life Insurance	221	\$3,374	\$3,627	\$4,107	\$3,999	4.34%	-2.63%
Unemployment Insurance	230	\$0	\$0	\$0	\$3,440	NA	NA
Tires and Repairs	612	\$904	\$1,853	\$248	\$3,199	37.17%	1189.72%
Postage and Postage Machine Rental	532	\$2,614	\$3,173	\$2,019	\$3,081	4.19%	52.57%
Advertising	540	\$2,359	\$4,727	\$3,163	\$2,856	4.89%	-9.72%
Other Group Insurance Authorized by Statute	224	\$1,546	\$1,715	\$1,909	\$1,932	5.73%	1.20%

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Whiting School City (4760)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Official Bond Premiums	525	\$719	\$744	\$694	\$694	-0.88%	0.00%
Miscellaneous Objects	876 - 899	\$600	\$600	\$650	\$550	-2.15%	-15.38%
Other Communication Services	533 - 539	\$0	\$250	\$0	\$0	NA	NA
Student Transportation Services	510	\$4,558	\$0	\$10,082	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$296	\$174	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$3,161,983	\$3,469,191	\$3,486,769	\$3,560,420	3.01%	2.11%
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Non Operational

Redemption of Principal	831	\$440,479	\$477,489	\$508,022	\$570,041	6.66%	12.21%
Construction Services	450	\$1,095,427	\$131,688	\$327,421	\$344,897	-25.09%	5.34%
Equipment	730	\$107,582	\$141,892	\$240,075	\$261,146	24.82%	8.78%
Rentals	440	\$9,250	\$7,500	\$49,287	\$163,509	105.05%	231.75%
Non - Certified Salaries	120	\$59,752	\$57,483	\$78,611	\$132,869	22.11%	69.02%
Other Professional and Technical Services	319	\$1,762,644	\$101,678	\$73,774	\$89,002	-52.60%	20.64%
Improvements Other Than Buildings	715	\$14,279	\$44,334	\$62,319	\$57,238	41.50%	-8.15%
Certified Salaries	110	\$81,255	\$85,338	\$79,584	\$52,593	-10.30%	-33.91%
Interest	832	\$4,179	\$3,937	\$17,972	\$24,157	55.06%	34.41%
Instruction Services	311	\$20,000	\$20,000	\$20,000	\$11,000	-13.88%	-45.00%
Social Security Noncertified	211	\$4,601	\$4,321	\$6,061	\$9,893	21.09%	63.23%
Group Health Insurance	222	\$7,583	\$8,425	\$9,968	\$7,136	-1.51%	-28.41%
Public Employees Retirement Fund	214	\$0	\$0	\$348	\$6,691	NA	1821.97%
Teacher Retirement Fund, After 7-1-95	216	\$6,124	\$6,514	\$5,923	\$4,973	-5.07%	-16.04%
Social Security Certified	212	\$6,216	\$6,644	\$6,088	\$4,291	-8.85%	-29.52%
Food Purchases	614	\$3,940	\$2,762	\$2,624	\$3,530	-2.71%	34.52%
Operational Supplies	611	\$910	\$620	\$2,153	\$1,431	11.99%	-33.51%
Teacher Retirement Fund, Prior to 7-1-95	215	\$688	\$699	\$695	\$262	-21.45%	-62.34%
Group Life Insurance	221	\$178	\$190	\$208	\$249	8.71%	19.89%
Other Group Insurance Authorized by Statute	224	\$91	\$100	\$99	\$47	-15.07%	-52.43%
Other Supplies and Materials	615, 660 - 689	\$0	\$123	\$366	\$0	NA	-100.00%
Telecommunications Equipment	745	\$0	\$54,028	\$0	\$0	NA	NA
Other Technology Hardware	746	\$3,550	\$3,775	\$0	\$0	-100.00%	NA
Content	747	\$0	\$12,417	\$0	\$0	NA	NA
Nonlicensed Employees	136	\$391	\$505	\$617	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Advertising	540	\$0	\$0	\$735	\$0	NA	-100.00%
Postage and Postage Machine Rental	532	\$0	\$0	\$20	\$0	NA	-100.00%
Non Operational Total		\$3,629,118	\$1,172,459	\$1,492,969	\$1,744,956	-16.73%	16.88%
Grand Total		\$13,550,376	\$11,578,318	\$12,193,029	\$12,765,932	-1.48%	4.70%